



WALTON COUNTY TOURIST DEVELOPMENT TAX

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FACTS FOR SELF-MANAGING OWNERS

- ◆ Property owners in Walton County who manage their own short-term rentals (i.e. self-manage their STRs rather than use a management company) **must register** for the remittance of Walton Co. Tourist Development Tax (TDT). The TDT for both the South Walton & North Walton tax districts is administered by the Walton Co. Clerk of Courts & Co. Comptroller.
- ◆ The Walton Co. TDT Dept. under the Clerk of Courts & Co. Comptroller:
 - ◆ Is required to enforce collection & remittance of the TDT, in accordance with FL Statute 125 as well as Walton County Ordinances 91-12 & 21-01;
 - ◆ Has the duty to collect back tax, penalty & interest from an owner, regardless of whether the owner had properly collected the tax from their guests; &
 - ◆ Waives penalty charges for those who voluntarily disclose their liability, when applicable.
- ◆ As administrator of the TDT, the TDT Dept. has the following rights per FL Statute, Walton Co. Ordinance, & FL Administrative Code:
 - ◆ To waive penalty when collecting back tax from an owner who has not collected the tax.
 - ◆ **NOTE:** Typically, this only applies when owner/manager contacts the TDT Dept. to voluntarily disclose delinquent TDT *rather than* after being notified of non-compliant rental ad(s) or other suspicion of non-compliant STR activity.
 - ◆ Interest on delinquent TDT owed is unable to be waived under to FL law.
 - ◆ To request tax payment from an owner that is using a management company in the event that the company defaults in collecting &/or remitting the tax.
 - ◆ To request proof of owner unit blockages from a management company & to bill the owner for all rentals not handled by the management company.
 - ◆ To share taxpayer information with the FL Dept. of Revenue.
 - ◆ To request registration of each property/unit that is being rented short-term.

Authority: Florida Statutes 125-0104, 212, and 213; Florida Administrative Code 12A-1.060

IMPORTANT REMINDERS

- ★ To register for TDT remittance, click the “Register Here!” link on our tax website:
www.waltontdt.munirevs.com.
- ★ **No rental ad platforms remit ANY TDT funds on your behalf to our department.**
 - ★ Rental ads are checked regularly for compliance.
- ★ **Noncompliance with the tax law will result in enforcement action** that will include penalty and interest charges & may include tax liens or other collections/legal actions of varying severity.
- ★ Timely voluntary disclosure (i.e. coming forward before our office contacts you about the rental unit’s non-compliance) will minimize interest and possibly waive some or all related penalty charges.

If you have any questions regarding the Walton Co. TDT, please visit www.waltonclerk.com/touristtax or contact our TDT Dept. at 850-267-2040 or touristdevelopmenttax@waltonclerk.com.